

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: STRATA ARNADA LLC

Brandon Fisher 5151 Belt Line Rd, Suite 725 Dallas, TX 75254

ACCOUNT NUMBER:

101118-000

PROPERTY LOCATION: 2021 Notice of Value Property Address:

317 NE NEWHOUSE RD VANCOUVER, WA 98663

2022 GIS System Property Address:

4820 NE HAZEL DELL AVE, VANCOUVER, WA 98663

PETITION:

470

ASSESSED VALUE

ASSESSMENT YEAR: Valued January 1, 2021

TAXES PAYABLE IN: 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

BOARD	OF	EQUALIZATION	
Œ	OF) VALUE	

	110010	VILLUE	(DOL	(BOL) VILLEL		
Land	\$	2,791,847		\$	2,791,847	
Improvements	\$	28,217,353		\$	28,217,353	
Personal property						
ASSESSED VALUE	\$	31,009,200	BOE VALUE	\$	31,009,200	

Date of hearing:

January 19, 2022

Recording ID#

STRATA

Hearing Location:

By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner Dick Riley

Appellant:

None

Assessor:

Continued

FACTS AND FINDINGS

The subject property is an apartment complex located on 8.72 acres.

The appellant's evidence included income statements and details supporting the income approach to valuation of the complex.

The appellant requested a value of \$27,157,893.

The Assessor's evidence included 6 sales adjusted for time, a summary of data on the subject property and the market, and a cover letter recommending no change to the assessed value. The representative disagreed with the appraiser's findings.

The property valuation laws and regulations indicate the sales comparison approach to values is the preferred method of valuing property. The income approach is acceptable when comparable sales are not available or reliable. The sales comparisons provided by the Assessor supports the assessed value of \$31,009,200.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$31,009,200 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 3, 2022 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

aniel C. akanen

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER:

ZHANG YOUPU & ZENG HELEN HUALING CO-

TRUSTEES

ZHANG YOUPU & ZENG HELEN HUALING CO-TRUSTEES 26107 NE 52nd Way Vancouver, WA 98682

ACCOUNT NUMBER:

171130-000

PROPERTY LOCATION: 26107 NE 52nd Way

Vancouver, WA 98682

PETITION:

247

ASSESSMENT YEAR: Valued January 1, 2021

TAXES PAYABLE IN: 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

4	ASSESS				EQUALIZATION VALUE	
Land	\$	227,390		\$	227,390	
Improvements	\$	838,987		\$	722,610	
Personal property						
ASSESSED VALUE	\$	1,066,377	BOE VALUE	\$	950,000	

Date of hearing:

January 19, 2022

Recording ID#

ZHANG

Hearing Location:

By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Youpu Zhang

Helen Zeng

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,991 square feet on the main and upper levels and a 1,958 finished daylight basement, built in 2005 and is of good plus construction quality located on 5.03 acres.

The appellants referred to the letter from the Assessor's Office. The subject uses septic and well, not sewer and public water. The comparables submitted by the appellant are all in Camas. Comparable 2 is in the same neighborhood but is in a better location. The subject has issues with the roof and water damage. The basement is not fully finished, having roughly half of the space unfinished. It only has small windows on one side, but there is a door. The appellant submitted three comparable sales [#137148-000 sold for \$830,000 in November 2020; #171134-000 sold for \$860,000 in July 2020; and #136851-000 sold for \$751,150 in July 2020]. The appellant's evidence included a bid by Ding's Construction, LLC to replace damaged windows and roofing for \$30,619, as of October 2021.

The appellant requested a value of \$887,390.

The Assessor's evidence included 4 sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The appellant comparable sales support a value of \$950,000.

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$950,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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aniel C. akanen

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ISAAK KYLE & ISAAK JENNIFER L TRUSTEES

ISAAK KYLE & ISAAK JENNIFER L TRUSTEES 6112 NE Livingston Rd Camas, WA 98607

ACCOUNT NUMBER: 170640-000

PROPERTY LOCATION: 6112 NE Livingston Rd

Camas, WA 98607

PETITION: 482

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN: 2022**

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

4	ASSES	SED VALUE	BOARD OF EQUALIZATI (BOE) VALUE		
Land	\$	308,848		\$	308,848
Improvements	\$	1,200,369		\$	1,129,673
Personal property					
ASSESSED VALUE	\$	1,509,217	BOE VALUE	\$	1,438,521

Date of hearing: January 19, 2022

Recording ID# **ISAAK**

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner Dick Riley

Appellant:

Jennifer Isaak

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 5,621 square feet, built in 2007 and is of very good construction quality located on 10 acres. The home includes a carport measuring 437 square feet. The property includes a secondary living structure measuring 3,700 square feet with 925 square feet beside the basement garage.

The appellant stated that they received the information from the Assessor's Office but did not receive a response from them to discuss the information. The appellant was happy with the offered value. The appellant's evidence referenced an appraisal performed by Cascade Appraisal Group indicating a value of \$1,250,000 as of June 2019.

The appellant requested a value of \$1,250,000.

The Assessor's evidence included 3 sales adjusted for time, a 2021 property information card, and a cover letter recommending the assessed value be reduced to \$1,438,521.

The appellant did not provide current supporting information. The Assessor's suggested value is supported by comparable properties.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$1,438,521 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 3, 2022 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

Vaniel C. akaren

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PROPERTY OWNER: LEMEN AARON M & LEMEN KATHERINE A

LEMEN AARON M & LEMEN KATHERINE A 20701 NE 96th Ave Battle Ground, WA 98604

ACCOUNT NUMBER:

192679-000

PROPERTY LOCATION: 20701 NE 96th Ave

Battle Ground, WA 98604

PETITION:

483

ASSESSMENT YEAR: Valued January 1, 2021

TAXES PAYABLE IN: 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESS	ED VALUE	BOARD OF EQUALIZATI (BOE) VALUE		
Land	\$	311,632		\$	311,632
Improvements	\$	466,886		\$	466,886
Personal property					
ASSESSED VALUE	\$	778,518	BOE VALUE	\$	778,518

Date of hearing:

January 19, 2022

Recording ID#

LEMEN

Hearing Location:

By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner Dick Riley

Appellant:

Aaron Lemen

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,937 square feet, built in 1994 and is of good construction quality located on 5.12 acres. The home includes an additional 624 square feet above the attached garage.

The appellant stated that the property was purchased in 2020 through a private party, but was an assumed market value, minus repairs needed. The purchase price was set at \$525,000. The comparables in the area indicate a reduction. The property was purchased for \$525,000 in June 2020. The appellant submitted three comparable sales [#224175-000 sold for \$800,000 in February 2020; #179684-000 sold for \$978,500 in August 2020; and #179441-000 sold for \$780,000 in June 2019].

The appellant requested a value of \$530,000.

The Assessor's evidence included 18 sales adjusted for time, a 2021 property information card, sales scatter charts, lists of sales, and a cover letter recommending no change to the assessed value. They also indicated the purchase price was not derived from an armslength transaction between relatives. The appellant disagreed with the appraiser's findings.

The appellant's comparable sales were all twice as large as the subject and therefore not comparable.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$778,518 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 3, 2022 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

Daniel C. akaren

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER:

KNUDTSON KAREN D & KNUDTSON DAVID A

TRUSTEES

KNUDTSON KAREN D & KNUDTSON DAVID A TRUSTEES 3713 Creston Ave

Vancouver, WA 98663

ACCOUNT NUMBER:

10375-000

PROPERTY LOCATION: 3709 Creston Ave

Vancouver, WA 98683

PETITION:

298

ASSESSMENT YEAR: Valued January 1, 2021

TAXES PAYABLE IN: 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESS	BOARD OF EQUALIZATION SSED VALUE (BOE) VALUE			
Land	\$	190,000		\$	190,000
Improvements	\$	336,499		\$	165,567
Personal property					
ASSESSED VALUE	\$	526,499	BOE VALUE	\$	355,567

Date of hearing:

January 19, 2022

Recording ID#

KNUDTSON

Hearing Location:

By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner Dick Riley

Appellant:

David Knudtson

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch-style duplex with 1,840 square feet, built in 1955 and is of average construction quality located on 0.11 acres. The home includes additional unfinished basement space totaling 1,840 square feet.

The appellant referred to their submitted letter and materials. No comparable closed sales of bare land for duplex construction occurred in 2020. Out of the 33 closed sales of 2-bedroom duplex lots collected, only one had an assessment over \$500,000. The Assessor's value is based on only one nearby duplex sale in 2020 which is an exception to the duplex market. It is in a neighborhood of higher quality and is highlighted for its architectural branding. The comparable is higher quality craftsmanship that is still holding up as high quality today. The subject is worse craftsmanship with a basement that is only partially finished and has insufficient egress, due to small windows. The subject has been renovated and maintained poorly by prior owners. Cabinetry was put in that was not high quality and drywall sections have been cut away and not replaced. The limited sales information available indicates a value for the subject of \$355,567. The appellant submitted one recent duplex sale [#11150-000 sold for \$535,000 in August 2020] and a list of comparable sales from 2018 through 2020 with purchase prices ranging from \$285,000 to \$535,000.

The appellant requested a value of \$350,000.

The appellant's comparable sales and analysis supports a value of \$355,567.

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$355,567 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 3, 2022 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

aniel C. akanen

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HUNTER DONALD STEWART & HUNTER TRISHA LOU

C/O Steve Anderson 13596 SE Snowfire Drive Happy Valley, OR 97086

ACCOUNT NUMBER: 224094-000

PROPERTY LOCATION: 14309 NE River Bend Dr

Battle Ground, WA 98604

479 **PETITION:**

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN: 2022**

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESS	SED VALUE	BOARD OF EQUALIZATION (BOE) VALUE		
Land	\$	393,653		\$	350,000
Improvements	\$	1,186,041		\$	720,056
Personal property					
ASSESSED VALUE	\$	1,579,694	BOE VALUE	\$	1,070,056

Date of hearing: January 19, 2022

Recording ID# HUNTER

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner Dick Riley

Appellant:

Steve Anderson (Representative)

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 6,845 square feet, built in 1993 and is of excellent construction quality located on 6 acres.

The representative stated that the property was listed in 2018 at \$2,000,000 and was ultimately lowered to \$1,300,000 in 2020 when it was purchased in tandem with the property across the street, which was listed for \$600,000. The home and adjacent lot retain their individual property identification numbers. The property had over 800 days of market exposure. The properties purchased as a pair [224094-000 & 224185-000] sold for \$1,420,056 in September 2020. A list of 30 sales from 2018 through 2020 was included in the materials with sale prices ranging from \$1,300,000 to 2,000,000.

The appellant requested a value of \$1,070,056.

The appellant evidence and analysis supports the allocation of the purchase prices between the two properties and value of \$1,070,056 to property #2204094-000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$1,070,056 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 3, 2022 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

Vaniel C. akaren

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PROPERTY OWNER: HUNTER DONALD STEWART & HUNTER TRISHA LOU

C/O Steve Anderson 13596 SE Snowfire Drive Happy Valley, OR 97086

ACCOUNT NUMBER:

224185-000

PROPERTY LOCATION: (NO SITUS ADDRESS)

LOCATION: #129 SEC 14 T4N R2EWM 5A

PETITION:

480

ASSESSMENT YEAR: Valued January 1, 2021

TAXES PAYABLE IN: 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

Land	ASSESS	BOARD OF EQUALIZATION (BOE) VALUE			
	\$	373,029		\$	344,000
Improvements	\$	6,852		\$	6,000
Personal property					
ASSESSED VALUE	\$	379,881	BOE VALUE	\$	350,000

Date of hearing:

January 19, 2022

Recording ID#

HUNTER

Hearing Location:

By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Steve Anderson (Representative)

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a 5-acre parcel of land with a 600 square foot detached garage.

The representative stated that the property was listed in 2018 at \$2,000,000 and was ultimately lowered to \$1,300,000 in 2020 when it was purchased in tandem with the property across the street, which was listed for \$600,000. The home and adjacent lot retain their individual property identification numbers. The property had over 800 days of market exposure. The properties purchased as a pair [224094-000 & 224185-000] sold for \$1,420,056 in September 2020. A list of 30 sales from 2018 through 2020 was included in the materials with sale prices ranging from \$1,300,000 to 2,000,000.

The appellant requested a value of \$350,000.

The appellant evidence and analysis supports the allocation of the purchase prices between the two properties and value of \$350,000 to property #224185-000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$350,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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aniel C. akan

Daniel C. Weaver, Chairman

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PROPERTY OWNER: HPT IHG-2 PROPERTIES TRUST

Ryan, LLC C/O Hannah Eveleth & Sandy Guilfoil 10500 NE 8th St Suite 1400 Bellevue, WA 98004

ACCOUNT NUMBER:

160533-000

PROPERTY LOCATION: 8005 NE Parkway Dr

Vancouver, WA 98662

PETITION:

472

ASSESSMENT YEAR: Valued January 1, 2021

TAXES PAYABLE IN: 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESS	BOARD OF EQUALIZATIO SED VALUE (BOE) VALUE			
Land	\$	2,415,000		\$	2,415,000
Improvements	\$	6,897,900		\$	6,897,900
Personal property					
ASSESSED VALUE	\$	9,312,900	BOE VALUE	\$	9,312,900

Date of hearing:

January 19, 2022

Recording ID#

HPTA

Hearing Location:

By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner Dick Riley

Appellant:

None

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a hotel complex located on 4.4 acres.

The representative submitted an income-based valuation report by Sandra Guilfoil of Ryan, LLC indicating a value of \$8,100,000 as of January 2021.

The appellant requested a value of \$6,678,000.

The Assessor's evidence included a summary of data on the subject property and the market, and a cover letter recommending no change to the assessed value.

The Assessor's valuation was not deemed inaccurate therefore the presumption of correctness is not overcome.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$9,312,900 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 3, 2022 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Vaniel C. akaren

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPT IHG PROPERTIES TRUST

Ryan, LLC C/O Hannah Eveleth & Sandy Guilfoil 10500 NE 8th St Suite 1400 Bellevue, WA 98004

ACCOUNT NUMBER: 160448-000

PROPERTY LOCATION: 7600 NE 41st Unit A195

Vancouver, WA 98662

PETITION: 473

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN: 2022**

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESS	BOARD OF EQUALIZATION (BOE) VALUE			
Land	\$	1,645,800		\$	1,645,800
Improvements Personal property	\$	7,725,100		\$	7,725,100
ASSESSED VALUE	\$	9,370,900	BOE VALUE	\$	9,370,900

Date of hearing: January 19, 2022

Recording ID# **HPTB**

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner Dick Riley

Appellant:

None

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a hotel complex located on 5.43 acres.

The representative submitted an income-based valuation report by Sandra Guilfoil of Ryan, LLC indicating a value of \$8,464,000 as of January 2021.

The appellant requested a value of \$6,106,000.

The Assessor's evidence included a summary of data on the subject property and the market, and a cover letter recommending no change to the assessed value.

The Assessor's valuation was not deemed inaccurate therefore the presumption of correctness is not overcome.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$9,370,900 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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Daniel C. Weaver, Chairman

aniel C. akanen

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